

INDEX TO VOLUME 34

Author Index

- Bailine, Richard W., Private Letter Rulings
Complexity of Simplicity, (July/Aug. 07) 25
Food For Corporate Tax Thought (Mar./Apr. 07) 35
Resolving Control Immediately After a D Reorganization (May/June 07) 21
Ruling Does Not Further the Wise Administration of the Tax Laws (Jan./Feb. 07) 24
Ruminations on the Modern Merger (Nov./Dec. 07) 22
Taking Stock of Stock, (Sept./Oct. 07) 30
- Bernstein, Robert S., Instruments, Techniques, and Transactions
McDonald's Two-Step Premium Split-Up (Jan./Feb. 07) 28
- Carlow, Louis & Shepherd, Mike, IRS Targets International Tax Compliance (Nov./Dec. 07) 3
- Demrew, Emebeth, Carryover of Earnings and Taxes Involving Foreign Corporation after the Final Regulations (Nov./Dec. 07) 10
- Ellis, David W., Stock Options—A New Reporting Requirement and Recent Court Cases (Mar./Apr. 07) 40
- Franci, Jason, Proposed PTI Regulations Articulate PTI Sharing Rules for Consolidated Taxpayers, (July/Aug. 07) 4
- Friedel, David, Consolidated Returns:
Implications of Recent Changes to Section 911 for Multinational Employers, (Jan./Feb. 07) 32
Interaction of Section 351 and the 'Circular Basis Adjustment' Rule (Nov./Dec. 07) 27
- Friedel, David, Intercompany Dividends Matter More than You Might Think (Sept./Oct. 07) 3
- Friedrich, Craig W., Recent Developments:
No Corporate Rate Brackets for Tax Return and Bookkeeping Services (LTR) (July/Aug. 07) 47
Second Circuit Shoots Down Aircraft Financing Partnership (Jan./Feb. 07) 44
Section 83(b) Election on Receipt of Nonvested ISO Stock Triggers AMTI (Mar./Apr. 07) 46
Rev. Rul. 2007-49 and the Kimberlin Case Meet Section 83 (Nov./Dec. 07) 45
Ruling and Regulation Address Non-Divisive 'D' Reorganizations (May/June 07) 38
Tax Court Holds Trade Discounts Do Not Implicate Patronage Dividend Rules (Sept./Oct. 07) 45
- Hallett, Christian C., Final Regulations on Taxation of Roth 401(k) Accounts, (July/Aug. 07) 41

- Harris, Richard W., Income Tax Reporting for Section 338(a) and Section 338(h)(10) Election Transactions, (Mar./Apr. 07) 3
- Klementz, Barbara, Strategies for Maximizing Tax Effect of Global Equity Awards (Sept./Oct. 07) 40
- Kovar, Andrea K., DOL Issues Interim Final Rules on Content Requirements for Cross-Trading Policies and Procedures (May/June 07) 32
- Milner, Martin L. and Clary II, Robert A., Proposed 362(e)(2) Regs Do Not Apply to Intercompany Transactions, Unless They Do (May/June 07) 3
- Nordlof, Kirsten M. & Caywood, Hal- lie A., What Happened to My Basis? Basis Redetermination and Anti-Loss Reimportation Provisions, (July/Aug. 07) 14
- Poland, Michael, Section 162 and the Narrowed Definition of Covered Employee (Nov./Dec. 07) 40
- Rizzi, Robert A., Circular 230 and Current Opinion Practice: Two Years Later (Jan./Feb. 07) 3
- Rizzi, Robert A., Corporate Organizations and Reorganizations
Exceptions to Limitations on Use of NOL Carryovers (Mar./Apr. 07) 29
The New Section 355(b) Active Trade or Business Rules (Sept./Oct. 07) 23
Unitary Equity' and the Tribune Company Case (Nov./Dec. 07) 16
- Schnee, Edward J. & Seago, W. Eugene, Tax Result of a Subsidiary Becoming Worthless (Mar./April 07) 18
- Smiley, Stafford, International Developments:
Exercises of Employee Stock Options by Non-Resident Aliens (with Dana Goldblatt) (July/Aug. 07) 30
Practical Impact of Fin 48-Is It Moving Abroad? (with Brian R. Lynn) (Nov./Dec. 07) 34
Treasury Issues Revised Model Income Tax Convention and Model Explanation (May/June 07) 25
Treasury Proposes New Regulations in Abusive Tax Credit Transactions Area (Sept./Oct. 07) 35
- Weiner, Dean & Campbell, Christopher W., Right Results? Wrong Theories! Coltec Industries and Castle Harbour (Jan./Feb. 07) 12
- Weinger, Kerry R., Implications of Recent Changes to Internal Revenue Code Section 911 for Multinational Employers (Jan./Feb. 07) 39

Subject Index

Compensation and Fringe Benefits

- DOL Issues Interim Final Rules on

- Content Requirements for Cross-Trading Policies and Procedures by Andrea Kovar (May/June 07) 32
- Final Regulations on Taxation of Roth 401(k)s, by Dana Goldblatt & Stafford Smiley (July/Aug. 07) 41
- Implications of Recent Changes to Internal Revenue Code Section 911 for
- Multinational Employers, by Kerry R. Weinger (Jan./Feb. 07) 39
- Section 162 and the Narrowed Definition of Covered Employee, by Michael Poland (Nov./Dec. 07) 40
- Stock Options—A New Reporting Requirement and Recent Court Cases, by David W. Ellis (Mar./Apr. 07) 40
- Strategies for Maximizing Tax Effect of Global Equity Awards, by Barbara Klementz (Sept./Oct. 07) 40

Consolidated Returns

- Best Practices to Avoid Unpleasant Surprises Under Reg. 1.1502-76(c), by David Friedel (Jan./Feb. 07) 32
- Interaction of Section 351 and the Circular Basis Adjustment, by David Friedel (Nov./Dec. 07) 27
- Intercompany Dividends Matter More than You Might Think (Sept./Oct. 07) 3
- Proposed PTI Regulations: Articulate PTI Sharing Rules for Consolidated Taxpayers, by Jason Franci (July/Aug. 07) 4
- Proposed 362(e)(2) Regs Do Not Apply to Intercompany Transactions, Unless They Do, by Martin L. Milner & Robert A. Clary II (March/April 07) 3
- What Happened to My Basis: Basis Redetermination and Anti-Loss Reimportation Provisions (July/Aug. 07) 14

Elections

- Income Tax Reporting for 338(a) and (h)(10) Election Transactions, by Richard W. Harris (Mar./Apr. 07) 3

Financial Instruments

- McDonald's Two-Step Premium Split-Up, by Robert S. Bernstein, (Jan./Feb. 07) 28

International

- Carryover of Earnings and Taxes Involving Foreign Corporation after the Final Regulations, by Emebeth Demrew (Nov./Dec. 07) 10
- Exercises of Employee Stock Options by Non-Resident Aliens, by Dana Goldblatt & Stafford Smiley (July/Aug. 07) 30
- Have the IRS & Treasury Overextended Their Reach?, Joseph Calianno, & Kagny Petersen (Sept./Oct. 07) 11

Practical Impact of Fin 48-Is It Moving Abroad?, by Bryan R. Lynn & Stafford Smiley (Nov./Dec. 07) 34

IRS Targets International Tax Compliance, by Louis Carlow & Mike Shepherd (Nov./Dec. 07) 3

Treasury Issues Revised Model Income Tax Convention and Model Income Tax

Explanation, by Stafford Smiley (May/June 07) 25

Treasury Proposes New Regulations in Abusive Tax Credit Transactions Area, by Stafford Smiley, (Sept./Oct. 07) 35

Letter Rulings

Complexity of Simplicity, by Richard W. Bailine, (July/Aug. 07) 25

"D" Reorganizations: Resolving Control Immediately After?, by Richard W. Bailine (May/June 07) 21

Food for Corporate Thought, by Richard W. Bailine (March/April 07) 35

LTR Does Not Further the Wise Administration of the Tax Laws, by Richard W. Bailine (Jan./Feb. 07) 24

Ruminations on the Modern Merger by Richard W. Bailine (Nov./Dec. 07) 22

Taking Stock of Stock, by Richard W. Bailine, (Sept./Oct.07) 30

Corporate Organizations and Reorganizations

Exceptions to Limitations on Use of NOL Carryovers, by Robert A. Rizzi (Mar./Apr. 07)

Fair Trade Representations and Value Equivalency Questions in Mergers, by Robert A. Rizzi (May/June 07) 15

Unitary Equity and the Tribune Company Case, by Robert A. Rizzi (Nov./Dec. 07) 16

Recent Developments

Circular 230 and Current Opinion Practice, by Robert A. Rizzi (Jan./Feb. 07) 3

No Corporate Rate Brackets for Tax Return and Bookkeeping Services, by Craig W. Friedrich (July/Aug. 07) 47

Rev. Rul. 2007-49 and the Kimberlin Case Meet Section 83, by Craig W. Friedrich (Nov./Dec. 07) 45

Ruling and Regulation Address Non-Divisive "D" Reorganizations, by Craig W. Friedrich (May/June 07) 38

Second Circuit Shoots Down Aircraft Financing Partnership, by Craig W. Friedrich (Jan./Feb. 07) 44

Section 83(b) Election on Receipt of Nonvested ISO Stock Triggers AMTI, by Craig W. Friedrich (Mar./Apr. 07) 46

Tax Court Holds Trade Discounts Do Not Implicate Patronage Dividend Rules (Sept./Oct.07) 45, by Craig W. Friedrich (Sept./Oct. 07) 45

Subsidiaries

Tax Result of a Subsidiary Becoming Worthless, by Edward J. Schnee & W. Eugene Seago (Mar./Apr. 07) 18

Tax Shelters

Coltec Industries and Castle Harbour, by Dean Weiner & Christopher W. Campbell (May/June 07) 12

